

METROPOLITAN PARK DISTRICT OF TACOMA
Pierce County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. District Departments Should Utilize The Budgeting System To Closely Monitor Expenditures, And Thereby Avoid Overexpending Appropriations

Our review of district records revealed the General Fund expenditures exceeded appropriations by \$307,783 (2 percent of the budget). We found the budgeting system to be adequate if properly used. The system currently requires quarterly detailed forecasting by each department manager.

The overexpenditure of appropriations was caused by the Zoo and Aquarium department when they omitted maintenance and operation expenses from the maintenance line item budget. They also omitted the cost of running shuttle buses for "Zoolights." Also, the recreation department should have amended its budget for cost overruns for carpet installation, security at Ft. Nisqually and the Oakland Center, and the purchase of a bus.

The effect of expenditures exceeding appropriations in individual departments lowers the internal control of the budgeting system.

We recommend all departments properly use the district budgeting system in place to monitor expenditures to ensure that they do not exceed appropriations. We further recommend the board of commissioners properly amend the budget where necessary before the end of the year.